



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB0507

Introduced 2/1/2007, by Rep. Jack D. Franks

SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-15
35 ILCS 200/21-308 new

Amends the Property Tax Code. Provides that each tax bill must include information that certain taxpayers may be eligible for tax exemptions, abatements, and other assistance programs and that, for more information, taxpayers should consult with the office of their township or county collector and with the Illinois Department of Revenue. Authorizes counties to establish and operate a homestead protection program under which the county treasurer may make payments from the indemnity fund to pay the delinquent taxes, along with all associated fees and interest, on the primary residence of eligible taxpayers. Provides that the county treasurer shall have a lien on the property in the amount of the assistance provided. Sets forth requirements for the program. Effective immediately.

LRB095 07319 BDD 27458 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 20-15 and by adding Section 21-308 as follows:

6 (35 ILCS 200/20-15)

7 Sec. 20-15. Information on bill or separate statement.
8 There shall be printed on each bill, or on a separate slip
9 which shall be mailed with the bill:

10 (a) a statement itemizing the rate at which taxes have
11 been extended for each of the taxing districts in the
12 county in whose district the property is located, and in
13 those counties utilizing electronic data processing
14 equipment the dollar amount of tax due from the person
15 assessed allocable to each of those taxing districts,
16 including a separate statement of the dollar amount of tax
17 due which is allocable to a tax levied under the Illinois
18 Local Library Act or to any other tax levied by a
19 municipality or township for public library purposes,

20 (b) a separate statement for each of the taxing
21 districts of the dollar amount of tax due which is
22 allocable to a tax levied under the Illinois Pension Code
23 or to any other tax levied by a municipality or township

1 for public pension or retirement purposes,
2 (c) the total tax rate,
3 (d) the total amount of tax due, and
4 (e) the amount by which the total tax and the tax
5 allocable to each taxing district differs from the
6 taxpayer's last prior tax bill.

7 The county treasurer shall ensure that only those taxing
8 districts in which a parcel of property is located shall be
9 listed on the bill for that property.

10 In all counties the statement shall also provide:

11 (1) the property index number or other suitable
12 description,

13 (2) the assessment of the property,

14 (3) the equalization factors imposed by the county and
15 by the Department, and

16 (4) the equalized assessment resulting from the
17 application of the equalization factors to the basic
18 assessment.

19 In all counties which do not classify property for purposes
20 of taxation, for property on which a single family residence is
21 situated the statement shall also include a statement to
22 reflect the fair cash value determined for the property. In all
23 counties which classify property for purposes of taxation in
24 accordance with Section 4 of Article IX of the Illinois
25 Constitution, for parcels of residential property in the lowest
26 assessment classification the statement shall also include a

1 statement to reflect the fair cash value determined for the
2 property.

3 In all counties, the statement may include information that
4 certain taxpayers may be eligible for tax exemptions,
5 abatements, and other assistance programs and that, for more
6 information, taxpayers should consult with the office of their
7 township or county collector and with the Illinois Department
8 of Revenue.

9 In all counties, the statement shall include information
10 that certain taxpayers may be eligible for the Senior Citizens
11 and Disabled Persons Property Tax Relief and Pharmaceutical
12 Assistance Act and that applications are available from the
13 Illinois Department of Revenue.

14 In counties which use the estimated or accelerated billing
15 methods, these statements shall only be provided with the final
16 installment of taxes due. The provisions of this Section create
17 a mandatory statutory duty. They are not merely directory or
18 discretionary. The failure or neglect of the collector to mail
19 the bill, or the failure of the taxpayer to receive the bill,
20 shall not affect the validity of any tax, or the liability for
21 the payment of any tax.

22 (Source: P.A. 91-699, eff. 1-1-01.)

23 (35 ILCS 200/21-308 new)

24 Sec. 21-308. County homestead protection program.

25 (a) Each county may establish and operate a homestead

1 protection program under which the county treasurer may make
2 payments from the general fund of the county to pay the
3 delinquent taxes, along with all associated fees and interest,
4 on the primary residence of eligible taxpayers.

5 (b) To be eligible to receive assistance under a county
6 homestead protection program, a taxpayer must satisfy all of
7 the following criteria:

8 (1) the taxpayer's primary residence is located within
9 the county operating the homestead protection program;

10 (2) but for the failure to submit an application or
11 certification, for the taxpayer's primary residence and in
12 the taxable year for which the taxes are delinquent, the
13 taxpayer would have been eligible to receive:

14 (A) an exemption under Section 15-165, 15-170, or
15 15-172 of this Act;

16 (B) a deferral or exemption under the Longtime
17 Owner-Occupant Property Tax Relief Act;

18 (C) property-tax assistance under the Senior
19 Citizens and Disabled Persons Property Tax Relief and
20 Pharmaceutical Assistance Act; or

21 (D) a deferral under the Senior Citizens Real
22 Estate Tax Deferral Act; and

23 (3) the taxpayer has not received assistance under the
24 homestead protection program on a previous occasion.

25 (c) If a taxpayer receives assistance under a county
26 homestead protection program, then the county treasurer of the

1 county in which the primary residence is located has a lien on
2 the residence for the amount of the assistance. The treasurer
3 must notify the taxpayer, in writing, of the existence of the
4 lien. Such liens have the same force, effect, and priority as a
5 judgment lien and continue from the date of the recording until
6 the lien is released or otherwise discharged.

7 Section 99. Effective date. This Act takes effect upon
8 becoming law.